

REMARKS

Reconsideration and allowance in view of the foregoing amendment and the following remarks are respectfully requested. Claims 1, 17, 27 30, 31 and 34 are amended. New claims 35-37 are added.

Rejection of Claims 14-17 and 27-34 Under 35 U.S.C. §101

The Office Action rejects claims 14-17 and 27-34 under 35 U.S.C. §101 because the claimed invention is directed to non-statutory subject matter. Applicant has amended the independent claims to recite wherein a perception of the audio signal at the receiver is improved. This provides a useful, concrete and tangible result inasmuch as the perception of the audio signal at the receiver may be improved through the use of transmitting the data to indicate switching between the first filter and the second filter across the spectrum. Accordingly, Applicant respectfully requests withdrawal of the §101 rejection.

Rejection of Claims 14-17 and 27-34 Under 35 U.S.C. §112

The Office Action rejects claims 14-17 and 27-34 under 35 U.S.C. §112, first paragraph, because the specification, while being enabling for processing audio signals, does not reasonably provide enablement for processing any signal. Applicant has amended the claims to recite and audio signal. Accordingly, Applicant respectfully request withdrawal of this 35 U.S.C. §112 rejection and submit that the specification provides enablement for the scope of the invention as claimed.

Rejection of Claims 14-17 and 27-34 Under 35 U.S.C. §112

The Office Action rejects claims 14-17 and 27-34 under 35 U.S.C. §112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which Applicant regards as the invention. Applicant has amended the claims to remove the reference in the independent claims to "a mask". Applicant notes that pages 15 and 16, as

well as elsewhere in the specification, certainly adequately describe a mask that is used to indicate switching and that inasmuch as Applicant can be his own lexicographer, we would traverse the rejection and note that we are not simply using the term "mask" in a commonly used way, but in a particular way as is described in the specification. However, to further prosecution in the matter we have simply recited transmitting data to indicate switching between the first filter and the second filter. Applicant also notes that claims 35-37 have been added which further define the data as a mask, using language found in the specification on page 15. Accordingly, Applicant respectfully requests withdrawal of the 35 U.S.C. §112, second paragraph, rejection.

Applicant submits that the current application is now in condition for allowance.

CONCLUSION

Having addressed all rejections and objections, Applicants respectfully submit that the subject application is in condition for allowance and a Notice to that effect is earnestly solicited. If necessary, the Commissioner for Patents is authorized to charge or credit the **Law Office of Thomas M. Isaacson, LLC, Account No. 50-2960** for any deficiency or overpayment.

Respectfully submitted,

Date: June 13, 2007

By: 

Correspondence Address:

Thomas A. Restaino
Reg. No. 33,444
AT&T Corp.
Room 2A-207
One AT&T Way
Bedminster, NJ 07921

Thomas M. Isaacson

Attorney for Applicants
Reg. No. 44,166
Phone: 410-286-9405
Fax No.: 410-510-1433